

**1830.7002-4**

**48 CFR Ch. 18 (10-1-05 Edition)**

**1830.7002-4 Determining imputed cost of money.**

**Subpart 1831.2—Contracts with Commercial Organizations**

(a) Determine the imputed cost of money for an asset under construction, fabrication, or development by applying a cost of money rate (see 1830.7002-2) to the representative investment (see 1830.7002-3).

**1831.205 Selected costs.**

**1831.205-70 Contract clause.**

The contracting officer must insert the clause at 1852.231-70, Precontract Costs, in contracts for which specific coverage of precontract costs is authorized.

[61 FR 55768, Oct. 29, 1996, as amended at 65 FR 46628, July 31, 2000; 69 FR 35271, June 24, 2004]

(1) When a representative investment is determined for a cost accounting period in accordance with 1830.7002-3(b)(1) or 1830.7002-3(c)(1), the cost of money rate shall be the time-weighted average rate.

**1831.205-671 Solicitation provision.**

The contracting officer must insert a provision substantially the same as the provision at 1852.231-71, Determination of Compensation, in solicitations for services which contemplate the award of a cost reimbursement or non-competitive fixed-price type service contract having a total potential value in excess of \$500,000.

[62 FR 4467, Jan. 30, 1997, as amended at 65 FR 46628, July 31, 2000]

(2) When a monthly representative investment is used in accordance with 1830.7002-3(b)(2) or 1830.7002-3(c)(2), the cost of money rate shall be that in effect each month. Under this method, the FCCOM is determined monthly, and the total for the cost accounting period is the sum of the monthly calculations.

(b) The imputed cost of money will be capitalized only once in any cost accounting period, either at the end of the accounting period or the end of the construction, fabrication, or development period, whichever comes first.

(c) When the construction, fabrication, or development of an asset takes more than one accounting period, the cost of money capitalized for the first accounting period will be included in determining the representative investment for any future cost accounting periods.

**PART 1831—CONTRACT COST PRINCIPLES AND PROCEDURES**

**PART 1832—CONTRACT FINANCING**

**Subpart 1831.2—Contracts With Commercial Organizations**

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**Subpart 1832.1—Non-Commercial Item Purchase Financing**

1832.111 Contract clauses for non-commercial purchases.  
1832.111-70 NASA contract clause.

**Subpart 1832.2—Commercial Item Purchase Financing**

1832.202-1 Policy.  
1832.206 Solicitation provisions and contract clauses.

**Subpart 1832.4—Advance Payments For Non-Commercial Items**

1832.412 Contract clause.  
1832.412-70 NASA Contract clauses.

**Subpart 1832.5—Progress Payments Based on Costs**

1832.501 General.  
1832.501-1 Customary progress payment rates.  
1832.502-4 Contract clauses.  
1832.502-470 NASA contract clause.

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1831.205 Selected costs.  
1831.205-70 Contract clause.  
1831.205-671 Solicitation provision.

AUTHORITY: 42 U.S.C. 2473(c)(1).

SOURCE: 61 FR 55768, Oct. 29, 1996, unless otherwise noted.